

“(3)a. Any benefits paid to any claimant which are based on previously uncovered employment which are reimbursable by the federal government shall not be charged to a nonprofit organization which makes payments to the State Unemployment Insurance Fund in lieu of contributions.

b. For purposes of this paragraph previously uncovered employment for which benefits are reimbursable by the federal government means services performed before July 1, 1978, in the case of a week of unemployment beginning before July 1, 1978, or before January 1, 1978, in the case of a week of unemployment beginning after July 1, 1978, and to the extent that assistance under Title II of the Emergency Jobs and Unemployment Assistance Act of 1974 (SUA) was not paid to such individuals on the basis of such service.”

**Sec. 49.** G.S. 96-9, as it appears in the 1975 Replacement Volume 2C of the General Statutes, is amended by adding a new subsection (f) thereto to read as follows:

“(f)(1) On and after January 1, 1978, all benefits charged to a State or local governmental employing unit shall be paid to the Commission within 25 days from the date a list of benefit charges is mailed to the State or local governmental employing agency and the appropriate account(s) shall be credited with such payment(s).

(2) In lieu of paying for benefits by reimbursement as provided in subdivision (1) hereof, any State or local governmental employing unit may elect pursuant to rules and regulations established by the Commission to pay contributions on an experience rating basis as provided in G.S. 96-9 (a), (b), and (c).

(3) State or local governmental employing units paying for benefits as provided in subdivision (1) herein may establish pool accounts; provided, that such pool accounts are established and maintained according to the Rules and Regulations of the Commission.

(4) Any governmental entity paying by reimbursement shall not have any benefits paid against its account non-charged or forgiven.”

**Sec. 50.** G.S. 96-10, as it appears in the 1975 Replacement Volume 2C of the General Statutes, is amended as follows:

(a) Subsection (a) is amended (1) after the period in line 5 by inserting the following:

“An additional penalty in the amount of ten percent (10%) of the taxes due shall be added, but said penalty shall in no event be less than five dollars (\$5.00). Penalties and ...”

and by (2) reducing the first letter of the present word “Interest” to the lower case.

(b) Subsection (c) is amended by adding a second subparagraph as follows:

“A receiver of any covered employer placed into an operating receivership pursuant to an order of any court of this State shall pay to the Commission any contributions, penalties or interest then due out of monies or assets on hand or coming into his possession before any such monies or assets may be used in any manner to continue the operation of the business of the employer while it is in receivership.”

(c) Subsection (g) is amended by adding a second paragraph to read as follows:

“There shall be added to the amount required to be shown as tax in the reports a penalty of five percent (5%) of the amount of such tax if the failure is not for more than one month with an additional five percent (5%) for each